

Fig. 1

[illegible]

lo	P	Q	R	S	T	U	W	X	Y	Z	AA	AB	AD	AE	AF	AG	AH	AI
2				★	purchase				(2)	purchase and sales management						★	sales	
3			product	customer					product code		customer code					product	customer	
4	mo.	da.	code	code	quantity	amount			consumption tax		purchase	sales				code	code	quantity
5	carryover		***	***	*****	0										***	***	*****
6																		amount
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87																		
88			total			(1)										total		(2)



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Fig. 3

GROUP 3600

1A1	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX
2	carryover				(3)		merchandise management					
3					purchase		sales		balance(merchandise profit)		inventory on book	
4	quantity	amount		Ⓔ	quantity	amount	quantity	amount	quantity	amount	@	amount
5		consumption tax	0
6				1	(1)	(2)	(3)	(4)	(5)	(6)		(7)
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87												
88	(8)	(9)		total	(10)	(11)	(12)	(13)	(14)	(15)		(16)

Fig. 4

GROUP 3600

IBA	BB	BC	BE	BF	BH	BI	BK	BL	BN	BO	BQ	BR
2	supplier		(4) distributor		customer management distributor		distributor	distributor	distributor	distributor	distributor	
3	1	(1)	1	(2)	85		169		253		337	
4	2		2		86		170		254		338	
5	3		3		87		171		255		339	
6	4		4		88		172		256		340	
7	5		5		89		173		257		341	
8	6		6		90		174		258		342	
9	7		7		91		175		259		343	
10	8		8		92		176		260		344	
11	9		9		93		177		261		345	
12	10		10		94		178		262		346	
13	11		11		95		179		263		347	
14	12		12		96		180		264		348	
15	13		13		97		181		265		349	
16	14		14		98		182		266		350	
17	15		15		99		183		267		351	
18	16		16		100		184		268		352	
19	17		17		101		185		269		353	
20	18		18		102		186		270		354	
21	19		19		103		187		271		355	
22	20		20		104		188		272		356	
23	21		21		105		189		273		357	
24	22		22		106		190		274		358	
25	23		23		107		191		275		359	
26	24		24		108		192		276		360	
27	25		25		109		193		277		361	
28	26		26		110		194		278		362	
29	27		27		111		195		279		363	
30	28		28		112		196		280		364	
31	29		29		113		197		281		365	
32	30		30		114		198		282		366	
33	31		31		115		199		283		367	
34	32		32		116		200		284		368	
35	33		33		117		201		285		369	
36	34		34		118		202		286		370	
37	35		35		119		203		287		371	
38	36		36		120		204		288		372	
39	37		37		121		205		289		373	
40	38		38		122		206		290		374	
41	39		39		123		207		291		375	
42	40		40		124		208		292		376	
43	41		41		125		209		293		377	
44	42		42		126		210		294		378	
45	43		43		127		211		295		379	
46	44		44		128		212		296		380	
47	45		45		129		213		297		381	
48	46		46		130		214		298		382	
49	47		47		131		215		299		383	
50	48		48		132		216		300		384	
51	49		49		133		217		301		385	
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54	52		52		136		220		304		388	
55	53		53		137		221		305		389	
56	54		54		138		222		306		390	
57	55		55		139		223		307		391	
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62	60		60		144		228		312		396	
63	61		61		145		229		313		397	
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65	63		63		147		231		315		399	
66	64		64		148		232		316		400	
67	65		65		149		233		317		401	
68	66		66		150		234		318		402	
69	67		67		151		235		319		403	
70	68		68		152		236		320		404	
71	69		69		153		237		321		405	
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73	71		71		155		239		323		407	
74	72		72		156		240		324		408	
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77	75		75		159		243		327		411	
78	76		76		160		244		328		412	
79	77		77		161		245		329		413	
80	78		78		162		246		330		414	
81	79		79		163		247		331		415	
82	80		80		164		248		332		416	
83	81		81		165		249		333		417	
84	82		82		166		250		334		418	
85	83		83		167		251		335			
86	84		84		168		252		336			
87	(3) total		(4) subtotal		(5) subtotal		(6) subtotal		(7) subtotal		(8) subtotal	
88											(9) total	

[illegible]

Fig. 6

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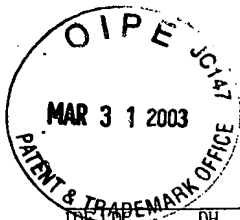


Fig. 7

DI	DH	DI	DJ	DK	DL	DM	DN	DX	DP	DQ	DR
2	⑦ income tax return on blue form (taxation office: form)										
3											
4											
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6	profit and loss statement										
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title		settled amount	title		settled amount	title		settled amount
sales amount	1	DD5	depreciation	18	CZ13	allowance for bad debt	35	DD12
initial inventory	2	CZ7	employee benefits and welfare	19	CT46		36	
purchase	3	CZ6	salary and wage	20	CT45		37	
total	4	DJ11+DJ12	interest discount	21	CX37		38	
closing inventory	5	DD8	land and house rents	22		total	39	DR9
deducted cost	6	DJ13+DJ14	bad debt	23	CX52	wage of family employee	40	
balance	7	DJ9+DJ15	discount	24	CX53	allowance for bad debt	41	CZ12
tax and public charge	8	CT44		25			42	
packing and transportation costs	9	CT38		26			43	
water line and newspaper	10	CT39		27			44	
traveling expenses	11	CT47		28		total	45	DR15
communication	12	CT41		29		income before deduction for blue return	46	DN25+DR13-DR19
ad and telephone	13	CT42	car	30	CT49	deduction for blue return	47	
reception and company	14	CT48	oil	31	CT50			
property insurance	15	CT43	sundry	32	CX51	income	48	DR20
repair	16		total	33	*			
consumable and stationary	17	CT40	balance	34	DJ16-DN24			

* @SUM(DP9..DP23)+@SUM(DL17..DL26)

BALANCE SHEET					
ASSET			Liabilities		
TITLE	BEGINNING OF TERM	END OF TERM	TITLE	BEGINNING OF TERM	END OF TERM
CASH	BW60	CZ24	bill payable	BW77	DD37
CURRENT DEPOSIT	BW58+BW61	CZ22+CZ25	account payable	BW64	DD28
TIME DEPOSIT			loan	BW73	DD33
OTHER DEPOSIT	BW59	CZ23	amount outstanding		
BILL RECEIVABLE	BW76	CZ36	advance received	BW75	DD35
ACCOUNT RECEIVABLE	BW63	CZ27	deposit received	BW81	DD41
STOCKS AND BONDS			capital increase		
INVENTORY ASSET	BW67	CZ30			
ADVANCE PAYMENT					
LOAN	BW74	CZ34			
• BUILDING					
• BUILDING FACILITY					
• MACHINERY					
• VEHICLE			bond special account		
• TOOL AND INSTRUMENT FIXTURES			allowance for bad debt	BW82	DD42
• REAL ESTATE			carry-back		-CZ43
MARK • SUBTOTAL	BW78	CZ38	carry-over		DD43
CAPITAL SUBSCRIPTION	BW79	CZ39			
INVESTMENT	BW80	CZ40			
CAPITAL REDUCTION					
owner's credit	-----	CZ32	owner's debit	-----	
total	@SUM(DI35..DI55)	@SUM(DI35..DI55)	capital invested	BW71	DP55
			income before deduction for blue return		-CZ47
			total	@SUM(DP35..DP56)	@SUM(DR35..DR56)

calculation of next capital invested		
DL56	capital invested	DR55
	owner's credit	
	owner's debit	DR54
	income before deduction for blue return	DR56
	capital reduction and increase	DR40
	next capital invested	DR63+DR65+DR67-DN64+DR69



Fig. 8

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DT	DU	DW	DY	DZ	EA	EC	EE	F	EG
(8) business analysis									
①	profit ratio of capital	$\frac{\text{current income (yearly)}}{\text{capital}}$	upper	middle	lower	DR56 DR55			summary
2	assessed percentage of classification of assets to total assets	$\frac{\text{capital asset}}{\text{total capital}}$	8	5	3	DL51 DR57			◆This table reveals cumulative numerals.
3	net worth ratio	$\frac{\text{net worth}}{\text{total capital}}$	20	40	90	DD31+DD42 EC8			not yearly ones.
④	fixed assets ratio	$\frac{\text{capital asset}}{\text{net worth}}$	80	35	20	EC7 EC10			◆Therefore, it is proper to see at the end of the year.
⑤	liquid ratio	$\frac{\text{floating asset}}{\text{floating debt}}$	50	180	250	@SUM(DL35..DL44) DR57-DR55			◆The ratio criteria are not absolute. Set your criteria.
6	ratio of operating profit to net sales	$\frac{\text{operating profit}}{\text{net sales}}$	200	70	40	DJ16 DJ9			
7	ratio of declared profit to net sales	$\frac{\text{declared profit}}{\text{net sales}}$	7	5	3	DR23 DJ9			
8	ratio of current income to net sales	$\frac{\text{current income}}{\text{net sales}}$	6	4	2	DR23 DJ9			
9	turnover of total capital	$\frac{\text{net sales (yearly)}}{\text{total capital}}$	4	2	1	DJ9 DR57			
⑩	sales growth rate	$\frac{\text{current net sales}}{\text{previous net sales}}$	2.5	1.8	1.2	DJ9 additional entry			
			1.05	1	0.8				



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Fig. 9(a)

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(1) - 2 A 91 - M 178

(1) - 3 A 181 - M 268

(1) - 4 A 271 - M 358

(1) - 5 A 361 - M 448

(1) - 6 A 451 - M 538

(2) 0 1 - AI 88

(3) AL 1 - AX 88

(4) BA 1 - BR 88

(5) BS 1 - CP 88

(6) CQ 1 - DE 88

(7) DF 1 - DR 88

(8) DS 1 - EG 88

①-1 financial management

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summary

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post office

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checking

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code table for account title

yr.	mo.	da.	summary	*	bank	post office	cash	checking	*	balance
91			from previous page		1,000,000	5,000,000	30,000,000	20,000,000		56,000,000
92	11	1		1 *	5,000,000				0	61,000,000
93		5		2 *		-2,000,000				59,000,000
94		6		3 *				1,500,000		60,500,000
95		7		4 *			-1,300,000			59,200,000
96		8		31 *			-150,000			59,050,000
97		9		32 *			-200,000			58,850,000
98				*						
99				*						
00				*						
01				*						
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OFFICE
MAR 31 2003
PATENT & TRADEMARK OFFICE

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APR 03 2003
GROUP 3600

Fig. 11

1AU	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX
2												
3	carryover									(3) merchandise management		
4	quantity	amount			quantity	amount	quantity	amount	quantity	amount	inventory on book	
5			consumption tax			90,000		1,000,000		910,000		
6	20,000	10,000,000	notebook	1	2,000	1,000,000	0	0	22,000	-11,000,000	500	
7	20,000	4,000,000	ruler	2	4,000	800,000	0	0	24,000	-4,800,000	200	11,000,000
8	75,000	6,000,000	ball-point pen	3	0	0	50,000	5,000,000	25,000	-1,000,000	80	4,800,000
9	50,000	20,000,000	paper holder	4	0	0	30,000	15,000,000	20,000	-5,000,000	400	2,000,000
10				5	0	0	0	0			90	8,000,000
11				6	0	0	0	0			65	
12				7	0	0	0	0			3	
13				8	0	0	0	0			36	
14				9	0	0	0	0			15	
15				10	0	0	0	0			60	
16				11	0	0	0	0			21	
17				12	0	0	0	0			80	
18				13	0	0	0	0			30	
19				14	0	0	0	0			170	
20				15	0	0	0	0				
21				16	0	0	0	0				
22				17	0	0	0	0			30	
23				18	0	0	0	0			40	
24				19	0	0	0	0			50	
25				20	0	0	0	0			20	
26				21	0	0	0	0			40	
27				22	0	0	0	0				
28				23	0	0	0	0			1.6	
29				24	0	0	0	0			3	
30				25	0	0	0	0			3.6	
31				26	0	0	0	0			4.3	
32				27	0	0	0	0			4.6	
33				28	0	0	0	0			4.6	
34				29	0	0	0	0			4.95	
35				30	0	0	0	0			2.5	
36				31	0	0	0	0			4.5	
37				32	0	0	0	0				
38				33	0	0	0	0			4.4	
39				34	0	0	0	0			2.15	
40				35	0	0	0	0			1.1	
41				36	0	0	0	0			5.9	
42				37	0	0	0	0			4.7	
43				38	0	0	0	0			12	
44				39	0	0	0	0			1.2	
45				40	0	0	0	0			180	
46				41	0	0	0	0			180	
47				42	0	0	0	0			150	
48				43	0	0	0	0			600	
49				44	0	0	0	0			750	
50				45	0	0	0	0			750	
51				46	0	0	0	0			32	
52				47	0	0	0	0			31	
53				48	0	0	0	0			31	
54				49	0	0	0	0			1.7	
55				50	0	0	0	0			3	
56				51	0	0	0	0			6.5	
57				52	0	0	0	0			270	
58				53	0	0	0	0			300	
59				54	0	0	0	0			300	
60				55	0	0	0	0			15	
61				56	0	0	0	0			10	
62				57	0	0	0	0			10	
63				58	0	0	0	0			2.7	
64				59	0	0	0	0			4.8	
65				60	0	0	0	0			4.8	
66				61	0	0	0	0			60	
67				62	0	0	0	0			150	
68				63	0	0	0	0				
69				64	0	0	0	0				
70				65	0	0	0	0				
71				66	0	0	0	0				
72				67	0	0	0	0				
73				68	0	0	0	0				
74				69	0	0	0	0				
75				70	0	0	0	0				
76				71	0	0	0	0				
77				72	0	0	0	0				
78				73	0	0	0	0				
79				74	0	0	0	0				
80				75	0	0	0	0				
81				76	0	0	0	0				
82				77	0	0	0	0				
83				78	0	0	0	0				
84				79	0	0	0	0				
85				80	0	0	0	0				
86				81	0	0	0	0				
87												
88	165,000	40,000,000		total	6,000	1,890,000	80,000	21,000,000	91,000	-20,890,000		25,800,000



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GROUP 3600

Fig. 12

1BA	BB	BC	BE	BF	BH	BI	BK	BL	BN	BO	BQ	BR
2				(4)	customer management							
3	supplier		distributor		distributor		distributor		distributor		distributor	
4	1 0		1 0		85 0		169 0		253 0		337 0	
5	2 1050000		2 0		86 0		170 0		254 0		338 0	
6	3 840000		3 0		87 0		171 0		255 0		339 0	
7	4 0		4 0		88 0		172 0		256 0		340 0	
8	5 0		5 5250000		89 0		173 0		257 0		341 0	
9	6 0		6 0		90 0		174 0		258 0		342 0	
10	7 0		7 15750000		91 0		175 0		259 0		343 0	
11	8 0		8 0		92 0		176 0		260 0		344 0	
12	9 0		9 0		93 0		177 0		261 0		345 0	
13	10 0		10 0		94 0		178 0		262 0		346 0	
14	11 0		11 0		95 0		179 0		263 0		347 0	
15	12 0		12 0		96 0		180 0		264 0		348 0	
16	13 0		13 0		97 0		181 0		265 0		349 0	
17	14 0		14 0		98 0		182 0		266 0		350 0	
18	15 0		15 0		99 0		183 0		267 0		351 0	
19	16 0		16 0		100 0		184 0		268 0		352 0	
20	17 0		17 0		101 0		185 0		269 0		353 0	
21	18 0		18 0		102 0		186 0		270 0		354 0	
22	19 0		19 0		103 0		187 0		271 0		355 0	
23	20 0		20 0		104 0		188 0		272 0		356 0	
24	21 0		21 0		105 0		189 0		273 0		357 0	
25	22 0		22 0		106 0		190 0		274 0		358 0	
26	23 0		23 0		107 0		191 0		275 0		359 0	
27	24 0		24 0		108 0		192 0		276 0		360 0	
28	25 0		25 0		109 0		193 0		277 0		361 0	
29	26 0		26 0		110 0		194 0		278 0		362 0	
30	27 0		27 0		111 0		195 0		279 0		363 0	
31	28 0		28 0		112 0		196 0		280 0		364 0	
32	29 0		29 0		113 0		197 0		281 0		365 0	
33	30 0		30 0		114 0		198 0		282 0		366 0	
34	31 0		31 0		115 0		199 0		283 0		367 0	
35	32 0		32 0		116 0		200 0		284 0		368 0	
36	33 0		33 0		117 0		201 0		285 0		369 0	
37	34 0		34 0		118 0		202 0		286 0		370 0	
38	35 0		35 0		119 0		203 0		287 0		371 0	
39	36 0		36 0		120 0		204 0		288 0		372 0	
40	37 0		37 0		121 0		205 0		289 0		373 0	
41	38 0		38 0		122 0		206 0		290 0		374 0	
42	39 0		39 0		123 0		207 0		291 0		375 0	
43	40 0		40 0		124 0		208 0		292 0		376 0	
44	41 0		41 0		125 0		209 0		293 0		377 0	
45	42 0		42 0		126 0		210 0		294 0		378 0	
46	43 0		43 0		127 0		211 0		295 0		379 0	
47	44 0		44 0		128 0		212 0		296 0		380 0	
48	45 0		45 0		129 0		213 0		297 0		381 0	
49	46 0		46 0		130 0		214 0		298 0		382 0	
50	47 0		47 0		131 0		215 0		299 0		383 0	
51	48 0		48 0		132 0		216 0		300 0		384 0	
52	49 0		49 0		133 0		217 0		301 0		385 0	
53	50 0		50 0		134 0		218 0		302 0		386 0	
54	51 0		51 0		135 0		219 0		303 0		387 0	
55	52 0		52 0		136 0		220 0		304 0		388 0	
56	53 0		53 0		137 0		221 0		305 0		389 0	
57	54 0		54 0		138 0		222 0		306 0		390 0	
58	55 0		55 0		139 0		223 0		307 0		391 0	
59	56 0		56 0		140 0		224 0		308 0		392 0	
60	57 0		57 0		141 0		225 0		309 0		393 0	
61	58 0		58 0		142 0		226 0		310 0		394 0	
62	59 0		59 0		143 0		227 0		311 0		395 0	
63	60 0		60 0		144 0		228 0		312 0		396 0	
64	61 0		61 0		145 0		229 0		313 0		397 0	
65	62 0		62 0		146 0		230 0		314 0		398 0	
66	63 0		63 0		147 0		231 0		315 0		399 0	
67	64 0		64 0		148 0		232 0		316 0		400 0	
68	65 0		65 0		149 0		233 0		317 0		401 0	
69	66 0		66 0		150 0		234 0		318 0		402 0	
70	67 0		67 0		151 0		235 0		319 0		403 0	
71	68 0		68 0		152 0		236 0		320 0		404 0	
72	69 0		69 0		153 0		237 0		321 0		405 0	
73	70 0		70 0		154 0		238 0		322 0		406 0	
74	71 0		71 0		155 0		239 0		323 0		407 0	
75	72 0		72 0		156 0		240 0		324 0		408 0	
76	73 0		73 0		157 0		241 0		325 0		409 0	
77	74 0		74 0		158 0		242 0		326 0		410 0	
78	75 0		75 0		159 0		243 0		327 0		411 0	
79	76 0		76 0		160 0		244 0		328 0		412 0	
80	77 0		77 0		161 0		245 0		329 0		413 0	
81	78 0		78 0		162 0		246 0		330 0		414 0	
82	79 0		79 0		163 0		247 0		331 0		415 0	
83	80 0		80 0		164 0		248 0		332 0		416 0	
84	81 0		81 0		165 0		249 0		333 0		417 0	
85	82 0		82 0		166 0		250 0		334 0		418 0	
86	83 0		83 0		167 0		251 0		335 0			
87	84 0		84 0		168 0		252 0		336 0			
88	total 1890000		total 21000000		total 0		total 0		total 0		total 21000000	



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APR 03 2003

Fig. 13

GROUP 3600

1B5	BW	BZ	CA	CF	CL	CN	CP
2	balance management		expense management		(5) bill management		
3							
4							
5	account receivable	5,000,000	interest	0			
6							
7	account payable	-2,000,000	ion cost	0			
8							
9	debt	1,500,000	newspaper	0			
10							
11	loan	-1,300,000	stationery	0			
12							
13	owner's credit	0	communicatio	0			
14							
15	deposit money	0	bill	0			
16							
17	bill receivable	0	insurance	0			
18							
19	bill payable	0	tax	0			
20							
21	advance	0	salary	0			
22							
23	capital subscription	0	welfare	0			
24							
25		0	business tri	-150,000			
26							
27		0	entertainment expense	-200,000			
28							
29		0	car	0			
30							
31		0	oil	0			
32							
33		0	sundry	0			
34							
35		0	bad debt	0			
36							
37		0	discount	0			
38							
39		0		0			
40							
41				0			
42				0			
43				0			
44				0			
45				0			
46				0			
47				0			
48				0			
49				0			
50	total balance	3,200,000	total expense	-350,000			
51	last-term balance	56,000,000	today's balance	58,850,000			
52							
53	58,850,000 A+B+C+D						
54							
55	data						
56							
57							
58	bank	<input type="radio"/> 1,000,000	term-end of this month				
59	post office	<input type="radio"/> 5,000,000	6,000,000		A		
60	cash	<input type="radio"/> 30,000,000	3,000,000		B		
61	checking	<input type="radio"/> 20,000,000	28,350,000		C		
62			21,500,000		D		
63	account receivable	<input type="radio"/> 50,000,000	63,500,000				
64	account payable	<input type="radio"/> 20,000,000	16,890,000				
65	sales		21,000,000				
66	purchase		1,890,000				
67	inventory	<input type="radio"/> 40,000,000	25,800,000				
68			350,000				
69	expense						
70							
71	capital	<input type="radio"/> 148,000,000	148,000,000				
72	owner's credit		0				
73	debt	<input type="radio"/> 15,000,000	16,500,000				
74	loan	<input type="radio"/> 13,000,000	14,300,000				
75	advance		0				
76	bill receivable		2,500,000				
77	bill payable		3,000,000				
78	capital asset	<input type="radio"/> 24,000,000	24,000,000				
79	subscription		0				
80	investment		0				
81	deposit		0				
82	allowance						
83							
84							
85							
86							
87	bill receivable accepted		2,500,000				
88	bill payable issued		3,000,000				

notice

input numeral here according to No. 8 at the time of merging (be sure to delete at the beginning of)

APR 03 2003.

GROUP 3600

Fig. 14

[illegible]



RECEIVED
APR 03 2003
GROUP 3600

Flg. 15

DF	DC	DH	DI	DJ	DK	DL	DM	DN	DX	DP	DQ	DR
2												
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⑦ income tax return on blue form (taxation office: form)

profit and loss statement

title			settled amount	title			settled amount	title			settled amount
	sales amount	1	21,000,000		depreciation	18	0		allowance for bad debt	35	0
					employee benefits and welfare	19	0			36	
	initial inventory	2	40,000,000		salary and wage	20	0			37	
	purchase	3	1,890,000		interest discount	21	0			38	
	total	4			land and house rents	22			total	39	0
	closing inventory	5	25,800,000		bad debt	23	0		wage of family employee	40	
	deducted cost	6	16,090,000		discount	24	0		allowance for bad debt	41	0
	balance	7	4,910,000			25				42	
						26				43	
	tax and public charge	8	0			27				44	
	packing and transportation costs	9	0			28			total	45	0
	water line and newspaper	10	0			29			income before deduction for blue return	46	4,560,000
	traveling expenses	11	150,000			30	0		deduction for blue return	47	
	communication	12	0		car	31	0				
	ad and telephone	13	0		oil	32	0		income	48	4,560,000
	reception and company	14	200,000		sundry	33	350,000				
	property insurance	15	0		total	34	4,560,000				
	repair	16									
	consumable and stationary	17	0		balance	34	4,560,000				

BALANCE SHEET

ASSET			Liabilities		
TITLE	BEGINNING OF TERM	END OF TERM	TITLE	BEGINNING OF TERM	END OF TERM
CASH	30,000,000	28,350,000	bill payable	0	3,000,000
CURRENT DEPOSIT	21,000,000	27,500,000	account payable	20,000,000	16,890,000
TIME DEPOSIT			loan	15,000,000	16,500,000
OTHER DEPOSIT	5,000,000	3,000,000	amount outstanding		
BILL RECEIVABLE	0	2,500,000	advance received	0	0
ACCOUNT RECEIVABLE	50,000,000	63,500,000	deposit received	0	0
STOCKS AND BONDS			capital increase		
INVENTORY ASSET	40,000,000	25,800,000			
ADVANCE PAYMENT					
LOAN	13,000,000	14,300,000			
- BUILDING					
- BUILDING FACILITY					
- MACHINERY					
- VEHICLE					
- TOOL AND INSTRUMENT FIXTURES					
- REAL ESTATE					
MARK - SUBTOTAL	24,000,000	24,000,000	bond special account		
CAPITAL SUBSCRIPTION	0	0	allowance for bad debt	0	0
INVESTMENT	0	0	carry-back		0
CAPITAL REDUCTION			carry-over		0
owner's credit	-----	200,000	owner's debit	-----	
total	183,000,000	189,150,000	capital invested	148,000,000	148,000,000
			income before deduction for blue return		4,760,000
			total	183,000,000	189,150,000

calculation of next capital invested

	capital invested	148,000,000
200,000	owner's credit	
	owner's debit	0
	income before deduction for blue return	4,760,000
	capital reduction and increase	0
	next capital invested	152,560,000

Fig. 16

DS	DT	DU	DW	DX	DY	DZ	EA	EC	EE	EF	EG	
2				(8)	business ratio analysis							
3												
4												
5	①	profit ratio of capital	$\frac{\text{current income (yearly)}}{\text{capital}}$	upper	middle	lower	$\frac{4,760,000}{148,000,000}$		3		summary	
6				8	5	3						
7	2	assessed percentage of classification of assets to total assets	$\frac{\text{capital asset}}{\text{total capital}}$				$\frac{24,000,000}{189,150,000}$		13		◆This table reveals cumulative numerals. not yearly ones.	
8				20	40	90						
9	3	net worth ratio	$\frac{\text{net worth}}{\text{total capital}}$				$\frac{148,000,000}{189,150,000}$		78			
10				80	35	20						
11	④	fixed assets ratio	$\frac{\text{capital asset}}{\text{net worth}}$				$\frac{24,000,000}{148,000,000}$		16		◆Therefore, it is proper to see at the end of the year.	
12				50	180	250						
13	⑤	liquid ratio	$\frac{\text{floating asset}}{\text{floating debt}}$				$\frac{164,950,000}{41,150,000}$		401		◆The ratio criteria are not absolute. Set your criteria.	
14				200	70	40						
15	6	ratio of operating profit to net sales	$\frac{\text{operating profit}}{\text{net sales}}$				$\frac{4,910,000}{21,000,000}$		2			
16				7	5	3						
17	7	ratio of declared profit to net sales	$\frac{\text{declared profit}}{\text{net sales}}$				$\frac{4,560,000}{21,000,000}$		2			
18				6	4	2						
19	8	ratio of current income to net sales	$\frac{\text{current income}}{\text{net sales}}$				$\frac{4,560,000}{21,000,000}$		2			
20				4	2	1						
21	9	turnover of total capital	$\frac{\text{net sales (yearly)}}{\text{total capital}}$				$\frac{21,000,000}{189,150,000}$		0.11			
22				2.5	1.8	1.2						
23	⑩	sales growth rate	$\frac{\text{current net sales}}{\text{previous net sales}}$				$\frac{21,000,000}{21,000,000}$		error	upper		
24				1.05	1	0.8						

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	upper	middle	lower	upper	middle	lower	upper	middle	lower	upper	middle	lower	upper	middle	lower
79 ①															
80															
81 profit ratio of capital	○			○			○			○			○		
82 ④															
83 fixed ratio	○			○			○			○			○		
84 ⑤															
85 current ratio	○			○			○			○			○		
86 ⑩															
87 sales growth rate	○			○			○			○			○		
88															